

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re

CUSTOMS AND TAX ADMINISTRATION OF THE
KINGDOM OF DENMARK (SKAT) TAX REFUND
LITIGATION

USDC SDNY
DOCUMENT
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18-md-2865 (LAK)

This paper applies to: Trial 2 Cases¹

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PRETRIAL ORDER NO. 52
(Trial 2 Schedule)

LEWIS A. KAPLAN, *District Judge*.

The following schedule shall govern the Trial 2 Cases.

1. Except as otherwise ordered, the parties shall exchange Rule 26(a) disclosures by June 2, 2025. The parties shall exchange any Rule 26(a) rebuttal expert witnesses by June 23, 2025. The parties shall complete any expert depositions by July 11, 2025.

2. All notices pursuant to Rule 44.1 shall be filed by June 16, 2025. The parties shall also serve notice of intent to assert the application of any non-New York law not otherwise required by Rule 44.1 by June 16, 2025. The parties shall file any briefs on disputed issues of foreign law or choice of law by June 30, 2025. Such briefs should include reproductions of the foreign laws in dispute as well as any foreign law declarations and materials that may aid the Court's review.

3. The following shall govern preparation of the pretrial order:

(a) Plaintiff shall provide the following to defendants by July 25, 2025: a brief statement of the case; proposed fact stipulations; deposition designations; exhibit list; witness list.

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Trial 2 Cases are 18-cv-05151, 18-cv-05185, 18-cv-05186, 18-cv-05190, 18-cv-05194, 18-cv-05164, 18-cv-05180, 18-cv-05189, 18-cv-05193, 18-cv-05183, 18-cv-05147, 18-cv-05150, 18-cv-05158, 18-cv-05188, 18-cv-05192, 18-cv-04767, 18-cv-04770, 18-cv-05309, 18-cv-05299, 18-cv-05308, 18-cv-05305, 18-cv-05307 and, with respect only to defendants who were excluded from Trial 1 and not previously terminated, 19-cv-01785, 19-cv-01781, 19-cv-01783, 19-cv-01794, 19-cv-01798, 19-cv-01922, 19-cv-01800, 19-cv-01788, 19-cv-01870, 19-cv-01791, 19-cv-01792, 19-cv-01928, 19-cv-01926, 19-cv-01929, 19-cv-01803, 19-cv-01806, 19-cv-01801, 19-cv-01808, 19-cv-01810, 19-cv-01809, 18-cv-04833, 19-cv-01812, 19-cv-01813, 19-cv-01815, 19-cv-01818, 19-cv-01931, 19-cv-01918, 19-cv-10713.

- (b) Defendants shall provide the following to plaintiff by August 8, 2025: any objections to and proposed revisions to plaintiff's brief statement of case; objections to/revisions to plaintiff's proposed fact stipulations; deposition designations; objections to plaintiff's deposition designations; deposition counter designations; exhibit list; objections to plaintiff's exhibits; objections to plaintiff's witnesses.
- (c) Plaintiff shall provide to defendants the following by August 15, 2025: any further proposed revisions to the proposed statement of case, factual stipulations, exhibit list, witness list; objections to deposition designations; deposition counter designations; objections to defendants' exhibits; objections to defendants' witnesses.
- (d) The parties shall file a final joint pretrial order with the Court by August 22, 2025. The joint pretrial order shall comply with the instructions contained in the individual practices of the undersigned. Among other things, it shall contain (i) a statement as to whether all parties have waived trial by jury, and (ii) the parties' joint best estimate as to the number of trial days required from the start of any jury selection or opening statements, whichever first occurs, through the completion of closing arguments.

4. The parties shall file any *Daubert* motions by July 25, 2025. The parties shall file any oppositions by August 8, 2025. The parties shall file any replies by August 15, 2025.

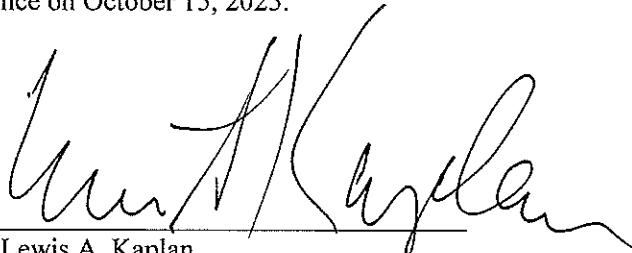
5. The parties shall file any motions *in limine* by August 18, 2025. The parties shall file any oppositions by August 25, 2025. There shall be no replies absent leave of the Court.

6. Unless the parties all have waived a jury, the parties shall file a joint proposed special verdict form by September 8, 2025. If the parties cannot agree entirely to a joint proposal, the plaintiff shall file that part of the proposal to which the parties agree as well as each party's proposal with respect to those parts to which the parties cannot agree by September 15, 2025.

7. Unless otherwise ordered, trial will commence on October 15, 2025.

SO ORDERED.

Dated: March 6, 2025


Lewis A. Kaplan
United States District Judge